

LAND & WATER CONSERVATION FUND FISCAL PROCEDURES MANUAL



**Grants & Community Recreation Division
Bureau of Parks and Lands
Maine Department of Agriculture,
Conservation and Forestry**

ACCOUNTING PROCEDURES

1. General

- A. A separate project ledger or account must be established for each project. This account must be cross-referenced to the National Park Service (NPS) project number noted on your project agreement.
- B. The NPS number must be used on all correspondence, contract documents, invoices, payroll or time sheets, equipment use sheets and other project documents.

When issuing statements, press releases, requests for proposals, bid solicitations, and other documents describing projects or programs funded in whole or in part with federal money, all grantees receiving federal funds, including but not limited to state or local governments, shall clearly state;

- (1) the percentage of the total cost of the program or project that will be financed with federal funds; and
- (2) the dollar amount of the federal funds for the project or program.

- C. No costs, other than land options or preliminary engineering, may be incurred prior to the date of the federal project approval. Costs are incurred when work is performed or good received. Final payments may be made after the project ending date provided the work incurred prior to this date.
- D. Local administrative costs and project indirect costs are not eligible for reimbursement.
- E. Operations and maintenance costs, including purchases of equipment are not eligible for reimbursement.
- F. The local official records of project expenditures must be retained for three (3) years after final payment or until approval of federal audit, whichever is longer

II. Acquisition Projects

- A. Only the costs of purchase of land and costs incurred under the Uniform Relocation Assistance and Real Property Acquisition Policies Act (PL 91-646) shall be eligible for reimbursement.
- B. Costs of legal fees, boundary surveys, or other incidental costs are not reimbursable.
- C. Reimbursement is based on the purchase price of property or approved appraisal value, whichever is less.
- D. Acquisitions involving land donations must be handled according to special instructions available through your project officer
- E. Option payments may be made prior to the date of the federal approval provided they become part of the purchase price based on appraised value.

III Development Projects:

A. Procurement Standards:

Grantees and sub grantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in Chapter 675.3 Attachment A, Land and Water Conservation Funds Manual.

1. Procurement by Small Purchase Procedures—Small Purchase Procedures are those relatively simple and informal Procurement methods for securing services, supplies, or other property that do not cost more than \$25,000 in the aggregate. If small purchase procedures are used, price and rate quotations will be obtained from an adequate number (minimum of 3) qualified resources.
 2. Procurement by sealed bids (formal advertising)—Bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation to bid, is the lowest price.
- B. Force account work (use of sponsor's work force) must be documented by time and attendance records which have been verified by the worker's supervisor.
- C. Use of sponsor's equipment must be supported by use records. Rate (time or miles) must be supported by documented costs based on current Maine DOT use rates. Commercial rates are not acceptable.
- D. Supplies or materials drawn from a sponsor's central supplies must be itemized and reflect the actual cost to the sponsor.
- E. The donation of materials and/or services by qualified bona fide professional or contractor engaged in a given line of business may be recognized for reimbursement. Approval of items and method of computing the donated value must be received from the state project officer prior to billing.
- F. Preliminary design and engineering costs incurred up to 3 years prior to the date of federal approval may be eligible for reimbursement.

BILLING PROCEDURES

I. General

- A. Billings should be submitted at the earliest possible time, but no more frequently than once a month.
- B. Sponsors will normally receive reimbursement by state check within 4-6 weeks of date of submission.
- C. The billing from the project sponsor shall be submitted to the Grants and Community Recreation Division. It shall consist of the Reimbursement Request Form: Illustration "A" and the Data Sheet: Illustration "B" or "C" and accompanying documentation. The data sheet shall be itemized to agree with the project ledger in the order of postings.

II. Acquisition Projects: An acquisition project consists of the sponsor purchasing land for recreational purposes as described in the Project Agreement. For each purchase, one copy of the following items must be submitted to the state:

- A. Current, State-approved appraisal.
- B. Letter offering of just compensation (approved appraisal value) to the Grantor (property owner). This letter must also contain proof that the Grantor was informed of relocation rights under PL 91-646.
- C. Waiver of just compensation if land purchased for less than fair market value.
- D. Receipts or other documentation for PL 91-646 expenses (if applicable, see Project Officer for information).
- E. Evidence of Title (See Illustration "D")
- F. Copy of deed to property purchased.
- G. Copies of front and back of checks for purchase of property.

III. Development Projects: A development project consists of the sponsor constructing recreation facilities as described in the Project Agreement. One copy of each of the following items must be submitted to the state as part of the reimbursement request:

***NO COSTS SHALL BE REIMBURSED PRIOR TO PROJECT APPROVAL AND PROPER BID PROCEDURES.**

A. Contracts

- 1. Proof of advertising (when formal public process is used).
- 2. Tabulation of bids (or quotes received for contracts under \$25,000).
- 3. Copy of signed contracts or purchase orders, including bonds, extra work orders, etc.
- 4. Copy of each paid invoice.
- 5. Copies of front and back of canceled checks.

B. Purchased materials:

- 1. Evidence of best price (quotes, bids, etc.)

2. Copies of paid invoices.
3. Copies of front and back of canceled checks.

C. Force Account Personnel

1. Copy of payroll sheets.
2. Copy of time cards or attendance sheets to support payroll.
3. Certification of work by supervisor.

D. Force Account Equipment

1. Detailed description of each piece of equipment (model, tonnage, bucket size, drawbar, etc.)
2. Record of time used on project and rate (hours or mileage)
3. Method of computing rates or charges.

E. Materials drawn from Supply

1. Evidence of cost
2. Copy of journal.

F. Donated materials.

1. Itemized list of materials supplied.
2. Value based on cost to donor or reasonable market value.
3. Method of valuation.

G. Donated services

1. Time sheets showing hours worked and work performed.
2. Basis for rates.
3. Itemized list of time and charges.

(See reverse side for instructions)

Return completed form to: Grants and Community Recreation Division
Bureau of Parks and Lands
22 State House Station
Augusta, ME 04333-0022

Project title: _____

Project # _____ Request # _____ Final Request Y N _____ Date: _____

Sponsor: _____ Vendor # (Federal ID) _____

Address _____

City, State, Zip _____

I. Total Project Cost: \$ - Federal Share \$ - Local Share

II: Amt. Expended	Previous	This Report	Total-to-date
A. Development Costs	\$ -	\$ -	\$ -
B. Acquisition Costs	\$ -	\$ -	\$ -
C. Total Costs	\$ -	\$ -	\$ -

III Project Balances			
A. Federal Share	\$ -	B. Local Share	\$ -
1. Previous Report	\$ -	1. Previous Report	\$ -
2. Sub-total	\$ -	2. Sub-total	\$ -
3. This request	\$ -	3. This Request	\$ -
4. Balance	\$ -	4. Balance	\$ -

Total Federal Shares		Total local share	
to-date	\$ -	to date	\$ -

IV. I certify to the best of my knowledge and belief that this report is correct and complete and that all costs cited were for the purposes set forth in the Recreational Trails Project Agreement for Project Number: _____

Signature _____ Title: _____

Name: _____ Phone: _____
Type or Print

V. For State Grants Only (Do not fill this section in)

	Previous	Current	Total
A. Amount Requested	\$ -	\$ -	\$ -
B. Withhold from request:	\$ -	\$ -	\$ -
C. Add to Request:	\$ -	\$ -	\$ -
D. Adjusted Amount:	\$ -	\$ -	\$ -

Accounts and Controls: Pay this amount:

Signature _____ Date: _____

Please follow these instructions when completing the Land and Water Conservation Fund Reimbursement form.

MAKE BLANK COPIES OF ILLUSTRATION “A” FOR FUTURE USE

Project Title/Number: Fill in the Project Title Number from the Project Agreement. Indicated the number of this request (1,2, etc). If the project is complete circle (Y), if work is continuing and further requests will be made, circle the (N).

Fill in Sponsor (City/Town) information, including Vendor Code (Tax ID #)

Reimbursement Calculation:

1. Fill in amounts of total project costs, federal grant and local share. These figures are noted on your project agreement.
2. A. Indicate the full amount on construction costs you are submitting, including engineering (not costs of property acquisition). Under PREVIOUS, show amounts billed on prior Reimbursement Requests (if any); Under This Request, show amount of this billing only, under Total-to-Date, show total of Previous and This Request.
B. If your project includes acquisition, indicate the costs in the same manner as above.
C. Add lines “A” and “B”, if applicable.
D. Indicate the approved federal grant percentage as a decimal (i.e. 50%, 25%, etc.)
E. Multiply line “C” by line “D” and enter results. THE FIGURE UNDER “THIS REPORT” IS THE AMOUNT YOU ARE REQUESTING AT THIS TIME.
3. A. Enter Approved Federal Grant Amount.
B. Enter Total Amount Requested to date
C. Subtract line “B” from line “A”

Sign and provide other information requested in Section IV.

Return form along with other documentation required, to address indicated at top.

(The following illustration is an example of how the DATA SHEET should be prepared. Using this format, please provide the required information on your Municipal Billhead or Letterhead.

Project Number: 23-00816
 Billing Number: 1
 (X) Progress () Final
 Date Submitted: _____

Project Name: Gardiner Common Playground

DATA SHEET

Construction Costs: Purchases and Contracts

<u>Vendor</u>	<u>Item</u>	<u>Work Element</u>	<u>Date Pd.</u>	<u>Ck #</u>	<u>Amount</u>
Fancy Co.	Plans/Spec	Design	4/20/08	225	\$4500.00
Rock Co.	Gravel	Ent. Road	4/22/08	226	\$2750.00
Smith Nursery	Shrubs	Landscape	4/27/08	230	\$300.00
Joe Plumber	Pipe	Water System	5/8/08	235	\$136.73
Woods Supply	Lumber	Picnic Tables	5/10/08	239	\$300.00
Woods Supply	Cement	Slab	6/8/08	251	\$127.89
Bad Construction	Contract	Baseball Field	7/8/08	290	<u>\$65,540.00</u>

Total Construction Cost: \$73654.62

(Note: Submit one original of this Data Sheet accompanied by one copy of each paid invoice and front and back of canceled checks for each payment—or credit card receipt)

(The following illustration is an example of how the Data Sheet should be prepared. Using this format, please provide the required information on your Municipal Billhead or Letterhead)

Project Number: 23-00816

Billing Number: 1

(X) Progress () Final

Date Submitted: _____

Project Name: Gardiner Common Playground

DATA SHEET
Construction Costs: Force Account

A. Personnel

Time Period	Name	Hours	Rate	Amount	Check #	Check Date	Work Element
7/15-22	Doe, John	18	\$7.80	\$140.40	1901	7/29	Road
7/15/22	Buck, Mary	40	\$10.70	\$428.00	1945	7/29	Site Prep.
7/15-22	Fawn, Bill	36	\$10.70	\$385.20	1967	7/29	Site Prep.

Total Personnel: \$953.60

B. Supplies & Material from Public Works Supply

Date	Item	Units	Cost/unit	Value	Voucher #	Work Element
7/16/08	Gravel	400 yd.	\$1.50	\$600.00	6523	Road
7/22/08	Seed	40 lbs.	\$2.00	\$80.00	7832	Road/ditch

Total Supplies: \$680.00

C. Equipment Rental (using DOT Rental Rates)

Date	Equip Type	Hours	Rate	Amount	Voucher #	Work Element
7/16/08	D-8 Dozer	7	\$55.00	\$385.00	2091	Road
7/17/08	Grader	4.5	\$95.00	\$427.50	2113	Road

Total Equipment Rental: \$812.50

(Note: Submit original of this Data Sheet accompanied by copies of time and attendance cards for employees and equipment use records for equipment.)